Previous references. 14 P

1903.

(Sep. Rev.)

Later references.

File No. 108 of 03-04

Serial Nos. 1—2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—2.

Part B. for

SUBJECT.

Stamp duty on a Power of Attorney executed by one Krishnappa outside Mysore, in favor of one in the Hoskote Tk.

Table of Contents.

Sl. 1. No. S. 643 dy. 26-1-04. From D.C. Bangalore.
Requesting instructions in the matter of the recovery of the stamp duty and penalty from one Krishnappa residing in Hosgete, Krishnagiri Tk., who executed a "Mokhtyarnama" on a British Stamp paper.
FL. 1222.

2. No. FL. 3442. dy. 14-6-04. To D.C. Bangalore.
Stating that Narayanappa should pay the duty, and then proceed against Krishnappa; that Govt. will not enforce payment of any penalty if Narayana should pay up the duty within a reasonable time; that if it could not be recovered as above, the

G. R. S. 58

Office note

Letter no: 643 & 26.1.04 from the Dy Comr, Bangalore District, soliciting instructions in the matter of the recovery of Stamp duty and penalty from one Krishnappa residing in Hosapete, Krishnagiri Taluk.

Note

The Dy Comr, Bangalore Dist states that the said Krishnappa produced before the Sub-Registrar of Hosakote a special power of attorney executed by him in favour of one Naranappa on a British stamp paper of the value of 8 annas. The Sub Registrar accepted it; but the District Registrar detected the mistake subsequently, impounded the document and sent it to the Dy Comr for recovering the ~~deficient~~ Mysore Stamp duty and penalty. A notice for the recovery

of land Revenue. A similar provision is made in Sec 48 of the Indian Stamp Act of 1899 (vide extract put up).

Submitted for orders.

K.N.
11/3/04.

Resubmitted.
Please see the remarks on the next page.
K.N.

As regards Collection of Land Revenue arrears from persons residing in H. Majesty's Territory, no Coercive process can be applied.

The Dy Com may correspond direct with the Collector of Nil Salem & Krishnappa, Clerk to the Executive Engr & Power of Attorney in favour of Subbiah Shanbhog Narrappa in the Postcard Talak, Bangalore District is a Proper Person with the Dist Munsiff's Court, at His Majesty's

Shanbhog Narrappa does not appear to have been

He appears to have been Collector of

asked, nor is it clear whether Senkrappa the party benefited by the document registered objects to pay the Mysore Stamp duty.

If the Sub-Registrar had, on the first occasion, asked for the payment of the Mysore Stamp duty, there would have been no difficulty. It does not appear to be a fit case for the levy of any penalty.

I may the Board be requested to collect the amount of duty from Senkrappa or Narasappa & after the necessary Certificate of the Power of Attorney.

Submitted to the Secretary

24/3/04

Submitted to the Dewan through the 1st Councillor

22/4/04

1142/22-4-04

there is some misapprehension in this case.

The power of attorney in question was executed by one Kuttuvaba of Kuttuapi to one Navanabba of Sulibele. It is an authority to the latter to admit the execution of a conveyance by the former in favour of one Sankanabba. It must therefore have been produced by Nanabba & not by Kuttuvaba as presumably executed by the latter. It is Nanabba therefore that was entitled to claim the payment ~~of~~ on the production of the value of the stamp. In place of residence in the Kolkata Zilla it is not clear why no action has been taken against him. This is not one of the documents enumerated in section 29 of the Stamp Regulation. If therefore by agreement the duty was payable by Kuttuvaba, Nanabba after making payment of the same can recover it from him under section 44. If Nanabba does not pay, proceedings can be taken against him under section 48. With these observations.

filed
27-IV-01
Gokarn
C. 1739

and write the fine levied remain
that under the circumstances
of the case Govt will not enforce
payment of any penalty if
Namasa should pay up the
duty within a reasonable
period from date of demand
The papers may be sent back
to the Deputy Commissioner who
will call upon the
Sub Regr Kolar & take
in his cleardut &
make good the loss
of ~~duty~~ Stamp if caused
not the recovered
as above — C.J.

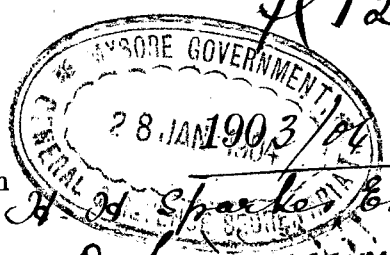
4/11/04
3.11.04

22/4

4/6/04
DMK
22/6/04

6/6
Submitted with
draft. DN.
7/6/04

7(1222)1



From H. H. Sparke Esquire
Commissioner
Bangalore District

Serial No. 1.

To K. V. Nanjundiyya Esquire M.A.M.L.
Secretary to the Government of Mysore
General and Revenue
departments

Dated Bangalore
Despatched
Received 28th January 04.
General No. 27

S. No. 643

Enclosure No. One file

Requesting instructions in the matter of the recovery of the Stamp duty and penalty from one Krishnabha residing in Storkete Krishnagiri Taluk who executed a "Muktyarnama" on British Stamp paper.

Asst
2
27.1.04

3/2

Submitted with notes
K V
11/3/04

2.

Bangalore District
Deputy Commissioner's Office
Dated 26th January 1904

From,

H. H. Sparkes, Esquire
Deputy Commissioner
Bangalore District

To,

H. V. Nanjundiyya Esquire, H.A.H.L.
Secretary to the Government of Mysore
General and Revenue Departments
Bangalore

Sir,

I have the honor to report that, one Krishnappa residing at Hosakote, Krishnagiri Taluq, Salem District, c/o presented a Makhyarnama before the Sub Registrar of Hoskote Taluq, executed on British stamp paper.

The Sub Registrar instead of returning

pertaining the marklyannama" for being duly stamped with rupee State stamp, accepted and registered it. The mistake was subsequently detected by the District Registrar and the document impounded and sent to this office for recovery of the stamp value and penalty

2. The Amildar of Hoskote duly directed by this office, issued a notice to the party concerned for the recovery of stamp duty and penalty. (duty and penalty, Total Rs 5/8/- 5-0-0) due thereon.

3. Though the notice was duly served on the party, he has failed to pay the duty and penalty within the prescribed time.

I therefore solicit instructions as to the course to be adopted for

the

4

the recovery of the amount in question, from the party Concerned.

The remainder papers received from the Amildar are, herewith, submitted for kind perusal and early return.

I have the honor to be,

Sir,

Your most obedient Servant

Deputy Commissioner

Bangalore District

Read

Letter no: 643 of the 26.1.04

from the Dy Commr, Bangalore District, soliciting instructions in the matter of recovering the stamp duty and penalty due by one Krishnappa of Hosapete in the Krishnagiri Taluk.

Serial. 2

Etfile

Lr. No. H. 3442 DV

Dt 14/6/04

14

Order thereon.

The Dy Commr states that the said Krishnappa presented before the Sub-Registrar of the Hosakote Taluk a special power of attorney executed on a British stamp paper for the purpose of having a deed of conveyance executed by him registered. The Sub Registrar without requiring the ~~said~~ power of attorney to be duly

stamped with the Mysore State stamp, accepted it and registered the sale deed. The mistake was subsequently detected by the District Registrar, and the document was impounded and sent to the Dy Comr for recovering the stamp duty and penalty, amounting to Rs 5-8-0. A notice dated 4th Sept 1903 was duly served on Krishnappa, ~~and the party~~ who, notwithstanding, failed to pay the amount within the specified time. The Dy Comr solicits instructions as to the course to be adopted for recovering the amount in question from the party concerned.

2. I must observe that there is some misapprehension in this case. The power of attorney ~~in question~~

was executed by ~~the~~ Hoskote
Krishnappa of ~~Kasabapura~~
in the Krishnagiri Taluk, Salem Dist
to one Narayanappa of
Sidlibele in the Hoskote Tk, Bangr Dt
It is an authority
to the latter to admit the
execution of a conveyance
by the former in favour of
one Sankarappa. It must
therefore have been pro-
duced by Narayappa and not
by Krishnappa as presu-
mably incorrectly stated by
the Dy Commr. It is to Narayappa
therefore that Govt are entitled
to look for the payment of
the value of the Mysore stamp.
His place of residence is the
Hoskote Taluk, and it is not
clear why no action has been
taken against him. This is
not one of the documents
enumerated in Section 29
of the Stamp Regulation. If,
therefore by agreement the
duty was payable by
Krishnappa, Narayappa, after
making payment of the same
can recover it from him

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under Section 424. If Narasappa does not pay, proceedings can be taken against him under Sec: 48. Govt will not under the circumstances of the case enforce payment of any penalty if Narasappa should pay up the duty within a reasonable period from date of demand.

To be filed by the Dy Comr,

3. The Dy Comr will call upon the Sub Registrar who failed in his clear duty to make good the loss of Stamp if it could not be recovered as above.

7/6/04
Offg. Secretary
7/6/04

The Dy Comr, Bangalore Dist,
returning the enclosures.

T.C.

Camp 9-6-04.